

LEWIS
ANDROCA
LLP

LAWYERS

E-Filed on 5/8/07

3993 Howard Hughes Parkway, Suite 600
Las Vegas, NV 89169-5996
Facsimile (702) 949-8321
Telephone (702) 949-8320

40 North Central Avenue, Suite 1900
Phoenix, Arizona 85004-4429
Facsimile (602) 734-3824
Telephone (602) 262-5756

Susan M. Freeman AZ State Bar No. 004199
Email: sfreeman@lrlaw.com
Rob Charles NV State Bar No. 006593
Email: rcharles@lrlaw.com

Attorneys for USACM Liquidating Trust

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEVADA

In re:

USA COMMERCIAL MORTGAGE
COMPANY,

USA CAPITAL REALTY ADVISORS,
LLC,

USA CAPITAL DIVERSIFIED TRUST
DEED FUND, LLC,

USA CAPITAL FIRST TRUST DEED
FUND, LLC,

USA SECURITIES, LLC,
Debtors.

Affects:

- .. All Debtors
- × USA Commercial Mortgage Company
- .. USA Capital Realty Advisors, LLC
- .. USA Capital Diversified Trust Deed Fund, LLC
- .. USA Capital First Trust Deed Fund, LLC
- .. USA Securities, LLC

Case No. BK-S-06-10725-LBR
Case No. BK-S-06-10726-LBR
Case No. BK-S-06-10727-LBR
Case No. BK-S-06-10728-LBR
Case No. BK-S-06-10729-LBR

CHAPTER 11

Jointly Administered Under Case No.
BK-S-06-10725 LBR

STIPULATION RE CLAIM FILED BY CDW COMPUTER CENTERS, INC.

Date of Hearing: April 26, 2007
Time of Hearing: 9:30 a.m.

The USACM Liquidating Trust (the "USACM Trust"), and CDW Computer
Centers, Inc. ("CDW"), hereby stipulate and agree:

1. CDW filed proof of claim no. 10725-00003 as an administrative priority claim
in the amount of \$1,381.30.

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2. On March 23, 2007 USACM filed its First Omnibus Objection to Claims Asserting Priority Status (the "Objection") [DE 3257]. The Objection argued that Claim No. 10725-00003 filed by CDW was not entitled to a priority and requested the claim be reclassified as an unsecured claim.

3. On April 4, 2007, CDW filed a response [DE 3427] to the objection of USACM to Claim No. 10725-00003 and provided invoices and proof of delivery to substantiate the priority of its claim.

4. The hearing on the objection and response came before this Court on April 26, 2007 at 9:30 a.m.

5. In view of the foregoing, the parties stipulate: Claim No. 10725-00003 filed by CDW may be allowed as an administrative priority claim in the amount of \$1,381.30.

Dated: May 8, 2007

LEWIS AND ROCA LLP

By: /s/ RC (#6593)
Susan M. Freeman, AZ 4199 (*pro hac vice*)
Rob Charles, NV 6593
3993 Howard Hughes Parkway, Suite 600
Las Vegas, Nevada 89169-5996
Telephone (702) 949-8320
Facsimile (702) 949-8321
Counsel for USACM Liquidating Trust

-and-

CDW COMPUTER CENTERS, INC.

By: _____
Receivable Management Services
307 International Circle, Suite 270
Hunt Valley, MD 21030
Email: Phyllis.Hayes@rmsna.com
Agent for CDW Computer Centers, Inc.

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2. On March 23, 2007 USACM filed its First Omnibus Objection to Claims Asserting Priority Status (the "Objection") [DE 3257]. The Objection argued that Claim No. 10725-00003 filed by CDW was not entitled to a priority and requested the claim be reclassified as an unsecured claim.

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4. The hearing on the objection and response came before this Court on April 26, 2007 at 9:30 a.m.

5. In view of the foregoing, the parties stipulate: Claim No. 10725-00003 filed by CDW may be allowed as an administrative priority claim in the amount of \$1,381.30.

Dated: May 2, 2007

LEWIS AND ROCA LLP

By: /s/ RC (#6593)

Susan M. Freeman, AZ 4199 (*pro hac vice*)
Rob Charles, NV 6593
3993 Howard Hughes Parkway, Suite 600
Las Vegas, Nevada 89169-5996
Telephone (702) 949-8320
Facsimile (702) 949-8321
Counsel for USACM Liquidating Trust

-and-

CDW COMPUTER CENTERS, INC.

By: 

Receivable Management Services
307 International Circle, Suite 270
Hunt Valley, MD 21030
Email: Phyllis.Hayes@rmsna.com
Agent for CDW Computer Centers, Inc.